P96

*File No.* 439

Collection No. ( )

1899 .

Mysore Residency

15/2/47

Pros. Serial Nos. 3-23

Sl.1& 2 missing

**Subject.**

Imposition of taxes on vehicles and animals and levy of tolls

Exemptions from taxes and tolls.

Taxes and tolls on motor cehicles.

Tax on dogs. Their destruction. Bye Law re assessment and collection of tax on vehicles and animals (including dogs).

Tax and toll on assess cancelled.

**Previous References.**

F. 22x 89 of 94
F. 83 of 99
F. 391 of 99

**Later References.**

F. No. 422 of 02
F. No. 496 of 04
F. No. 76 of 09
F. No. 369 of 10
F. No. 244 of 12
F. No. 68 of 17
F. No. 81 of 25
F. No. 59 of 28

S. 97. (Blue).

C.F.P.—6788&P—(G.1085)—10 3.30—1,00,000.

RESIDENT'S OFFICE.

## Office Note.

FILE No. 439 OF 1899.

S. S.

Letter No. 4535 dy 29th Sept. / 3rd October 1899

from the Cmsdnt. Mmnl. Commr.

It is submitted that the words "or city" in clause I and "or the city" in clause II of the notifn forwarded with the above letter, should be omitted inadvertently these words have been inserted or retained by mistake.

The resolutions of the Mmnl. Board of Bangalore city on the subject of similar taxes and tolls there, have been published at page 1514 of the Mysore Gazette, of the 3rd instant, part II.

It is believed that there is an understanding between the Mmnl. Commr. of the Station and the Mmnl. Board of the city that vehicles and animals passing between the Station

Yes - Lawful to levy tolls on vehicles & animals - See plan of Civil Station pink line.
K/9/10

should not be liable to pay toll on entering the city, and vice versa. If so, after the words "and not liable to taxation under clause I" in clause II of the notifn., the words "or under the Immnl Regns for the time being in force in the City of Bangalore" may be inserted; and the Darkar may be moved to instruct the Immnl Board of the City to insert a similar provision in their notifn. so as to exempt vehicles and animals of the Station from toll when entering the city.

Secs 41(1)(A)(c) & (d) and 44(7) & (8) of the Immnl Law, may be quoted as the authority for the imposition of the Taxes and Tolls

Submitted

AAG
9.10.29. Pleases correct the draft notifn. as suggested, & resubmit

[illegible]

10. The alterations have been made in red ink and the file is resubmitted

11. AAG 10.10.29. Issue my letter to Mr. [illegible]

(Continuation of Note or Precis).

5.8. 12 Letter No. 5116 of the 23rd instant from the President, Municl Commrs.

The alterations made in red inks in the draft notifn are stated to be in accordance with the arrangement made between the Municipalities of the C.P.R. Station and the Bangalore City. The notifn may now be forwarded for publication in the Gazette of India

For orders
AH
27.10.99.

13. Regd. The draft notifn as amended - may be published:

25/10/99 29/10/99

5.10 14. Letter No. 6453 dated the 15th/21st Decr 1899 from the President re notifications of the bye-laws regulating the assessment and collection of taxes and tolls on vehicles and animals:

5.10 b

Assessment and Collection of tax on Vehicles and animals

Rule 3 The President can have

discretion in the matter. He must grant the license if the tax is paid. Sec. 41(1)(A)(c) of the Municl. Law empowers the Commrs to impose the tax, and sec. 137(1)(i) to make bye-laws regulating the assessment and collection of the tax. The keeping of a vehicle or animal is not subject to the control of the Municl. Commrs. They can only demand tax on it. Rule 3, therefore, so far as it authorizes the President to refuse to grant a license or to cancel or suspend it, seems to be ultra vires, and may be omitted. ~~After the words~~ ~~"grant a license" in the following sentence~~ ~~down to "refuse"~~ ~~should be inserted~~

~~Moreover~~

Moreover, it is inconsistent with the rule of the bye-law which says the President ~~× ×~~ shall

Rule 4. The provisions of clauses (a) & (b) with the exception of ~~that~~ what relates to the city Municipality, are already contained in the second proviso to sec. 41(1) of the Municl. Law, and are therefore unnecessary in a bye-law

That portion of clause (b) which applies to vehicles and animals belonging to the city Municipality

Drawn headings such as "Granting a license for horses etc" & "Municipal licenses, because they have to pay a tax" & "requiring people to produce a license" & "Rules must state, where necessary. Of course rules for similar cases in Madras & elsewhere should be borne in mind by Police. Rules must now be drawn up & submitted" & "Brijn"

(Continuation of Note or Precis).

is also unnecessary. The bye-law in question applies only to vehicles and animals kept in the C. and In. station. It is presumed that the city Municipality does not keep its vehicles or animals in the C: and In. Station

Clause (e) also seems to be unnecessary. The Indian Volunteers Act, 1869, has been extended to the C. and In. Station. Horses kept by Volunteers would be exempt from any Municl tax under sec. 25 of the Act. even in the absence of an express exemption by the Municl Commrs.

Clause (g) also is unnecessary. Under schedule A, it is only vehicles and animals kept in the C. and In Station, that will be taxed. Those licensed and registered by the city Municipality would be kept in the city and not in the C. & In. station

As regards clauses (d), (e) and (f) of rule 4, it is submitted that though the provisions therein are unobjectionable, the proper place for them would be a resolution of the Municl Commrs under sec. 46(2) of the Municl Law, and not a bye-law under sec. 137(1)

If approved the whole of rule 4 may be omitted from the bye-law and the Chairman informed of it and of the reasons therefor

Rule 6. The fine prescribed for a breach of this bye-law is Rs 100/. But under sec. 138 (1) of the Municipal Law, the penalty to be prescribed for breach of a bye-law cannot exceed Rs 50/. Therefore ~~fifty~~ "fifty" should be substituted for ~~one~~ "hundred" in para 2 of rule 6.

47 Q 28/12
"hundred" is correct. Please see sec. 53 (2) of the Municipal Law. AHZ

Rule 10. The last para: of this rule seems to be redundant, as rules 6, 9 and 10 have provided for penalty ~~for the breach of~~ in all possible cases of breach of the rules. If, however, the retention of the last para: be deemed harmless it will have to be modified by the insertion of the words "except where otherwise expressly provided for", after the words "Breach of any of these rules shall", otherwise it ~~will~~ will would be inconsistent with the provision in para: three of rule 9.

The other provisions of the bye-law seem to be unobjectionable

(Continuation of Note or Precis).

I beg to suggest a few alterations in the wording, which I have noted in pencil on the margin of the bye-law.

15. Assessment and collection of tolls

Rule 5. This seems unnecessary. The second proviso to sec. 41(1) of the Inland Law exempts from toll all vehicles and animals belonging to the Govt of India, the Imperial Govt or the Inland Common and the chargers of Military Officers

As regards the exemption of vehicles and animals of Inland or Police Officers on duty, it should, as already submitted, be embodied in a resolution of the Common under sec. 46(2) of the Inland Law

Rule 6. The first proviso to sec. 41(1) of the Inland Law provides for composition of ~~tolls~~ exemption of tolls. Rule 6 of the bye-law, however, authorizes the Cruiderah to compound. It may, therefore, stand

Rule 7. This is unnecessary. Sec.

192 of the Municl Law contains the necessary provision on the subject.

1. Rule 8. This seems to be unnecessary if not also ultra-vires. It is for the Magistrate to decide what offence has been committed in each case.

16. The other provisions of this bye-law seem to be all right. Para: 2 of Rule 1 contains a provision authorizing the President to farm out tolls. There is no harm in retaining this provision. In communicating the sanction of the Resident, the President may be informed that the tolls should not be farmed out for the present or without the special sanction of the Resident.

A few verbal alterations which I would suggest have been noted in pencil on the margin of the bye-laws.

Submitted for orders

AP

23.12.99.

*(Continuation of Note or Precis).*

Regd. (Most boys leave ~~school~~ school only a quarter of an hour before starting)

The Tax falls on vehicles commonly on both occasions first on Jan 1st.

The by-laws with regard to the Tax seem to want a great deal of alteration has the collection of the Tax need not begin absolutely immediately, or may even time be allowed them

The provisions requiring a license to be taken out for animals & vehicles are so far as I know, most unusual a license can only be taken out when the Authority has been given or refuse permission for the keep of an animal or vehicle; & except they can do such things.

I would suggest that Mr. Rey

should (on both of the Members) be laws enacted some rules or Orders if he will them send them whose Members Obtained, I can draw the Orders & submit for Royal Orders.

---

19 The rules as to Bills do not seem to be to objectionable with the alterations suggested by the Royal Assent. They ought to be passed without delay, because the Bills can be altered from January. They can then be altered subsequently if the Legislature finds the Bills

[illegible]

20 The bye laws regarding Tolls may be passed
with the verbal alterations suggested — & the
omissions noted - the Rules being remitted -
The rejecting bye laws Khandesh Cannonade Regn
Considerable amendment - & Should have time to go
through them after they have been fixed by P.W.D
bye-laws Rules for the guidance Regn. Khandesh &c &c.
Respectfully submitted
Territorial Secretary - 24/12 OC

21 A draft to the President is submitted
for approval
AHS
26.12.99.

22 Letter issued No 5889 dated the 27
Dec. 1899

23. A revised draft of the bye-laws for
the assessment and collection of taxes
on vehicles and animals together with a
copy of the Bangalore Municipal Laws 1897,
and of the Madras Act I of 1884, is
submitted

The provisions of rules 1 & 2 of the
draft bye-law have been embodied in

rules 1 & 2 of the revised draft in an altered form Rules 3 & 4 have been omitted.

The second para: of rule 6 also has been omitted as the provision of this para: is covered by section 53 of the Municl Law

Rule 8 has been abridged by delegating to the President the power of entering & conferring on the Commrs by sec. 134 of the Municl Law.

Rules 9 and 10 have been retained. Both in Madras and Calcutta licenses are issued for carriages and animals though no discretion is allowed to the Municipality to refuse to grant or to suspend or cancel a licence. The object in insisting on a licence being taken seems to be to prevent any possible evasion of the tax. The last line of sec. 134 of the Bangalore Municl Law also seems to contemplate licenses being taken out for carriages and animals liable to tax. If approved, the provision relating to licenses may ~~have~~ be retained

The last para: of rule 10, which

(Continuation of Note or Precis).

provides for penalty for breach of the bye-laws has been modified and renumbered as a separate rule

28.12.99

24. - Please attend to drafting of the draft in some respects

Please consider early whether the whole of rule 4 can be omitted as proposed. The terms of sec 41 of the Act, two draft rules charges, vehicles belonging to the Municipality etc. but it does not cover the animals vehicles mentioned in draft rule 4 (d) (e) (f) & (g) It also does not cover keeping of vehicle animals belonging to the City Municipality. If this is the case we must have a rule to this effect Please draft such a rule, if necessary & let us have immediately as returns to

Bungalow 31/12/99

25. In connection with the exemption of vehicles and animals of Immt and Police Officers, from payment of tolls, the Resident ordered that such a provision should be expunged from the bye-law as it was a matter for a resolution at a special meeting and not for a bye-law (Please see margin of para: 15 of the Office note) Accordingly the Resident was told as in para: 2 of this Office letter No 5889 of the 27th Dec 1899. The same course might it is submitted, be adopted with regard to exemptions from the tax on vehicles and animals. It was for this reason that the whole of rule 4 was omitted from the revised draft

Should not be referred to 4/1/00

5th 11

AHE
3.1.1900

26. Rest. Mr Draft bye laws may think now be passed as amended DR 4/1/00 DR 16/11/00

Draft DR 22/11/00

Draft

See my draft. Time only for Ind. Rest. Ind. to look through draft to see if anything has been omitted. Copy sent to for [illegible] Medical DR 21/11/00

(Continuation of Note or Precis).

28. I beg to submit that the remarks with reference to draft rule 6 in para: 2 of the draft letter to the President, seem to require alteration. The penalty provided for in the second para: of draft rule 6 was omitted in the revised draft for the reason that such a provision is unnecessary as Sec. 53(2) of the Municl Law provides a penalty of Rs 100/ in such cases.

29. It is necessary that the bye-laws should be published in the Gazette of India - Please see secs 180(3) and 3(10) & (11) of the Municl Law. The President has been informed before this that the Gazette of India is the Local Official gazette for publishing bye-laws &c

30. 23.1.1900 Noted by me [illegible] 23/1/00

31. Letters Nos 8247 & 8248 dated the 24th February 1900, from the President, submitting for the Resident's confirmation resolutions of the Municl Commrs at a special meeting, which exempt under Sec. 46(2) of the Municl Law, certain classes

of vehicles and animals from taxes and tolls

The resolutions in question have been passed pursuant to the instructions given in our letters Nos 5869 & 7402 dated the 27th Dec. 1899 and 24th January 1900 respectively. The wording of of one of the resolutions, viz, that which relates to the exemption from tax of vehicles and animals kept solely for sale, is not accurate enough (Please see Mr. Dobbs' remarks on letter No. 8247). With reference to this the Commr may be asked to pass a fresh resolution in clear terms. The other exemptions may be confirmed - Subject to approval a draft to the Resident is submitted

S. 11 [redacted] (Circular 2)

S. 13

132: Letter No. 9804 dated the 24th L.7.239.93
February from the Imperial Govt

A copy of the letter and of its enclosures may be forwarded to the Resident of the station Municipality for favour

32 Letter No. 9804 / L.7.239 93 dated the 24th February
from the Mysore Govt.

A copy of the letter and of its enclosures may be forwarded to the President of the Station Municipality for favour of.

S. 15.

of report -
for orders.

AHE
13-00 Ret.

33. 'Carriages kept solely for sale by builders and dealers' I doubt whether further definition is required for even if a house builder kept carriages solely for sale, he would thereby become a dealer and would consequently become exempt

34. Perhaps so - but still there is the reason why the learning Clerk thought they meant. The drafting of these Bye-laws which come up here leave a good deal to be desired - Please see with the learning I enquire from the Precedents whether if the words 'carriage' & 'horse' are interpolated before 'builders' - renders it II the intention of the Council will be attained - If so the Reg may be confirmed

35. A draft letter and a draft endorsement to the President, are submitted for approval

AHE 11-2-00.

36. Letter to the President issued No 1238 dated the 14th March 1900

5.17

37. Letter from the President No 35 dated the 2nd April 1900.

5 18

The exemption clause in question has, no doubt, been copied from the Madras Act, but its meaning is rather wide and would cover vehicles and animals not intended to be exempted. We now know what it is that is intended to be exempted from the tax. The intention might be expressed as follows:—

"Vehicles kept by builders ~~dealers~~ carriage or dealers ~~therein~~ and animals kept by dealers therein, solely for sale"

A

We might say "Vehicles and animals kept solely for sale", but then persons other than professional builders and dealers would also claim the exemption

Submitted for orders

AH 6-4-00. Ref A seems to meet requirements

38.

D.19

38.

N. 5360 dated 2nd December 1900 from the President, Municipal Commission, Cape Town, addressed to the President, Municipal Commission, Bloemfontein, regarding the abolition of the tax & tolls on carts.

First Assistant Resident's orders

Please put this up in the file - President, C. of G. Hope, has no right to inform the other Municipality that the tax will be abolished until Resident has expressed his assent."

The matter has not yet been referred to this office. If no reference be made by the 17th instant the President will be addressed as ordered in paragraph 3 of note in file 53/00

The resolution of the Commission is that provided the City Municipal authorities decide to adopt a similar course the tax & tolls on carts will be abolished in the C. of G. Hope. It seems therefore necessary for the C. of G. Hope Municipality to consult the City Municipal authorities before the Resident is addressed on the subject.

The letter may, if approved, be endorsed -

Ad. 7-11-'00 AS 7/11 (39) Regret Bloem forwarding their letter we must refer the Duty that is

their reason for this being to abolish the
toll taxes on horses. Now he explained
for them to affix they had consulted the
city Engr, Asst, who prepare his
sanction Asst 8/1/00

Mr 8/1

40. N°. 5653 dated 20 November 1900 from the President, Municipal Commission, Colombo, explaining why it is proposed to abolish the toll taxes on horses. D. 21

If approved, the letter to the President of the City Municipality dated 2 Nov 1900 may now be endorsed & passed on - A copy of the President's letter N°. 5653 of 20 idem may also perhaps be sent to the City Municipality

Asst. Sr 23-11-00 Asst. Engr. The effect of this proposal to take off Duty seems insufficient. Yes felt, however, that a reduction to Rs 4/1/00 JC 25-11-00

D. 19

N° 6320 dated 30 Nov 1900

Rec N. 439
1899

6

RESIDENT'S OFFICE.

## Office Note.

A. 22

N. 1924 dated the 5: August 1901 from the President, Municipal Commissioners, Colombo

The resolution of the Commissioners abolishing the tax & tolls on asses may be confirmed under Sec: 45 Municipal Municipal Law of 1899, ~~but before this is done, the~~ President may be asked if approved, for an ~~copy of the orders of the Board abolishing the tax & tolls in the Municipal City~~ municipality

Reference N. 302 in the Principal Office

M.
12/8/'01 12/8/01

Rec!
13.8. 13/8
13/8

A. 23

Letter issued N. 4053 of 16: Sept: 1901 to the President, Municipal Comm:, Colombo.

# RESIDENT'S OFFICE.

———:o:———

## NOTES AND PRECIS.

R. P. B.—11-04.—500.

S.N. 182 missing

H. O.
6 1500 22.4.99.

No. 4455
Encl 7

RESIDENTS' OFFICE BANGALORE No. 4713 27-9-1899

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.
DATED 27th Sept 1899.

FROM

L. T. HARRIS, ESQUIRE, I. C. S.,
*President, Municipal Commission,*
*C. & M. Station, Bangalore.*

Submitted ab
with P.C.
as Mr. Harris
is now on his
leave Free V.
and R.A.
27/9

To

The Asst Assistant to the Resident
in Bangalore
Bangalore

SIR,

With reference to this office letter no: 3897 dated 2nd Instant, I have the honour to inform you that the proposal for the imposition of a wheel and a toll tax, recommended by the joint Committee, was after due publication as per accompanying copy (with 3 spare copies) of notice no: 3655 & 1 26th August 99, considered under Sec: 44 Bangalore Municipal Law at a special meeting held on the 26th September 99, together with the objections received against the imposition thereof. Copy of the Resolution no: 1 dt/26-9-99 passed by the Commission, is forwarded herewith, with the remark that

that none of the three (a) objections received is a protest against the imposition of the tax. They only urge that under the circumstances therein represented exemptions might be made in their favor and it was decided by the Commission that such individual cases should be dealt with separately (herewith)

2 The imposition of this tax cannot come into force from 1st January 1900, unless the direction prescribed in Sec: 447 be given by the Commission before 1st October 1899, and with the object of giving such direction in time, I have arranged for a special meeting to-morrow the 28th Instant, pending the receipt of the Resident's sanction under Sec: 444(5) Ibid.

3 I may add that I have received Letter No: (b) 4348/19/21 sept 99 (b) intimation from the President Municipal Commission Bangalore City that the Commission of the said Municipality has resolved to introduce a similar tax and a similar toll with effect from 1st January 1900, and that

the

the sanction of Government thereto has been applied for.

I have the honor to be
Sir
Your most Obedient Servant

L.S.

P. C. [illegible]

President, Municipal Commission,
Civil & Military Station Bangalore.

Abstract of Proceedings of a Special meeting of the Municipal Commission of the Civil and Military Station Bangalore held on 26. 9. 99.

---

1. Resolution no: 1 of the Commission dated 26th August 99 proposing the imposition of a wheel tax and a toll tax in the Civil and Military Station.

Notice no: 3655 dated 26th August 99 publishing the above Resolution and inviting objections, and the objections received.

Proposed by the President, Seconded by the District Superintendent of Police that the objectors be informed that each case will be dealt with on its own merits, and the Resident be asked to sanction the imposition of the wheel and toll taxes in accordance with notice no: 3655 dated 21st August 99:

Resolution - Carried - Nem Con

x. x x

(Sd) L. J. Harris
President

Copy
T. Baker, Captain
Secretary.

4th.

# Civil and Military Station, Bangalore.

## MUNICIPAL OFFICE.

No. 3655, dated 26th August 1899.

# NOTICE.

The following Resolution of the Municipal Commissioners for the C. and M. Station of Bangalore passed at their meeting on the 26th August 1899 is herewith published for general information under section 44 (2) of the Bangalore Municipal Law, 97. Resolved that the following additional taxes be imposed :—

I. A tax on all or any vehicles, animals used for riding, driving, draught or burden and dogs, when the vehicles, animals used as aforesaid, and dogs are kept in the station or city, at the following rates :—

| | | Half Yearly. Rs. | As. |
|---|---|---|---|
| For every | four wheeled carriage on springs drawn by 2 horses ... | 9 | 0 |
| Do | four wheeled carriage by one horse or a pair of horses under 13 hands or by bulls or bullocks ... ... ... ... | 4 | 8 |
| Do | two wheeled carriage on springs drawn by a horse, mule, bull or bullock ... ... | 3 | 0 |
| Do | Bicycle or Tricycle ... ... ... | 1 | 8 |
| Do | Horse over 13 hands ... ... ... | 4 | 8 |
| Do | Horse of or under 13 hands, or mule ... | 1 | 8 |
| Do | Elephant ... ... ... ... | 12 | 0 |
| Do | Camel ... ... ... ... | 6 | 0 |
| Do | Horse of or under 11 hands ... ... | 0 | 8 |
| Do | Bullock or Bull ... ... ... | 0 | 8 |
| Do | Male buffalo ... ... ... ... | 0 | 8 |
| Do | Ass ... ... ... ... | 0 | 4 |
| Do | Dog ... ... ... ... | 0 | 8 |

II. A toll on vehicles and animals used as aforesaid, entering the station or the city and not liable to taxation under 1, at the following rates :—

| | | Rs. | As. | P. | |
|---|---|---|---|---|---|
| On every | 4 wheeled carriage on springs ... ... | 0 | 4 | 0 | each. |
| Do | 2 do do ... ... | 0 | 2 | 0 | „ |
| Do | Hackery or cart drawn by men, bulls, bullocks, horses, asses or mules laden. | 0 | 2 | 0 | „ |
| Do | do do do do not laden... | 0 | 1 | 0 | „ |
| Do | Buffalo, bull or bullock, laden ... ... | 0 | 0 | 6 | „ |
| Do | Horse over 13 hands laden or ridden ... | 0 | 1 | 0 | „ |
| Do | do do not laden or ridden ... | 0 | 0 | 6 | „ |
| Do | Horse of, or under 13 hands or ass laden or ridden ... ... | 0 | 0 | 6 | „ |
| Do | Elephant ... ... ... ... | 0 | 8 | 0 | „ |
| Do | Camel ... ... ... ... | 0 | 1 | 0 | „ |

The owners of vehicles and animals referred to Clause I above will be assessed half yearly at the rates mentioned, and the tolls referred to in Clause II will be assessed and collected from the person or persons in charge of the vehicles and animals on their entering the station.

2. Any inhabitant of the station objecting to the proposed tax may within 30 days from the date of this notice submit his objection in writing to the Commission.

(Signed) L. T. HARRIS,
President.

45-1-7

# Civil and Military Station, Bangalore.

## MUNICIPAL OFFICE.

No. 3655, dated 26th August 1899.

# NOTICE.

The following Resolution of the Municipal Commissioners for the C. and M. Station of Bangalore passed at their meeting on the 26th August 1899 is herewith published for general information under section 44 (2) of the Bangalore Municipal Law, 97. Resolved that the following additional taxes be imposed :—

I. A tax on all or any vehicles, animals used for riding, driving, draught or burden and dogs, when the vehicles, animals used as aforesaid, and dogs are kept in the station or city, at the following rates :—

| | | Half Yearly. Rs. | As. |
|---|---|---|---|
| For every | four wheeled carriage on springs drawn by 2 horses ... ... | 9 | 0 |
| Do | four wheeled carriage by one horse or a pair of horses under 13 hands or by bulls or bullocks ... ... ... ... | 4 | 8 |
| Do | two wheeled carriage on springs drawn by a horse, mule, bull or bullock ... ... | 3 | 0 |
| Do | Bicycle or Tricycle ... ... ... | 1 | 8 |
| Do | Horse over 13 hands ... ... ... | 4 | 8 |
| Do | Horse of or under 13 hands, or mule ... | 1 | 8 |
| Do | Elephant ... ... ... ... | 12 | 0 |
| Do | Camel ... ... ... ... | 6 | 0 |
| Do | Horse of or under 11 hands ... ... | 0 | 8 |
| Do | Bullock or Bull ... ... ... | 0 | 8 |
| Do | Mule buffalo ... ... ... ... | 0 | 8 |
| Do | Ass ... ... ... ... | 0 | 4 |
| Do | Dog ... ... ... ... | 0 | 8 |

II. A toll on vehicles and animals used as aforesaid, entering the station or the city and not liable to taxation under I, at the following rates :—

| | | Rs. | As. | P. | |
|---|---|---|---|---|---|
| On every | 4 wheeled carriage on springs ... ... | 0 | 4 | 0 | each. |
| Do | 2 do do ... ... | 0 | 2 | 0 | „ |
| Do | Hackery or cart drawn by men, bulls, bullocks, horses, asses or mules laden. | 0 | 2 | 0 | „ |
| Do | do do do do not laden... | 0 | 1 | 0 | „ |
| Do | Buffalo, bull or bullock, laden ... ... | 0 | 0 | 6 | „ |
| Do | Horse over 13 hands laden or ridden ... | 0 | 1 | 0 | „ |
| Do | do do not laden or ridden ... | 0 | 0 | 6 | „ |
| Do | Horse of, or under 13 hands or ass laden or ridden ... ... | 0 | 0 | 6 | „ |
| Do | Elephant ... ... ... ... | 0 | 8 | 0 | „ |
| Do | Camel ... ... ... ... | 0 | 1 | 0 | „ |

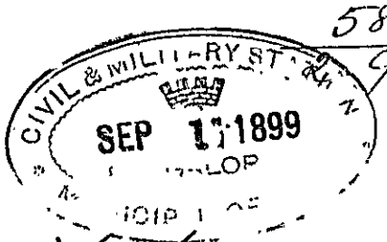
The owners of vehicles and animals referred to Clause I above will be assessed half yearly at the rates mentioned, and the tolls referred to in Clause II will be assessed and collected from the person or persons in charge of the vehicles and animals on their entering the station.

2. Any inhabitant of the station objecting to the proposed tax may within 30 days from the date of this notice submit his objection in writing to the Commission.

(Signed) L. T. HARRIS,
President.

Taxes
Vehicles & Animals

5858
9.99




To
The President
Municipal Commission
Civil and Military Station
Bangalore

With reference to the Municipal Notice No: 3655, dated 26th August 1899, relative to the proposed taxes on vehicles and animals:
I beg to inform that I am granted an allowance of Rs 20/- a month, in addition to my Salary, from the Municipality for the upkeep of Conveyance which I am compelled to maintain for the due performance of my duty as Superintendent of Town Duties.
There are 24 Odkeads, with 23 Sonies or outlying Sentries attached to these posts guarding the approaches to the Station on all sides, and these have to be visited frequently, which I should not be able to do unless I Kept a conveyance.
The initial cost of my turn-out was considerable, and as the up-keep of the same costs me Rs 30/- a month, or ten rupees more than I am allowed, I respectfully submit that it would be a hardship for me to pay Rs 18/- a year for taxes, according to the rates Quoted in the Notice referred to.
I therefore most respectfully solicit that the President will be pleased to exempt me from the operation of the proposed tax, so long as I remain in my present Employment.

I would beg to point out that Military Officers who are compelled to maintain conveyances for Military duty are exempt from such taxes

J. Buxton
Supt. Town Duties

5/C

# Civil and Military Station, Bangalore.

## MUNICIPAL OFFICE.

No. 3655, dated 26th August 1899.

## NOTICE.

The following Resolution of the Municipal Commissioners for the C. and M. Station of Bangalore passed at their meeting on the 26th August 1899 is herewith published for general information under section 44 (2) of the Bangalore Municipal Law, 97. Resolved that the following additional taxes be imposed :—

I. A tax on all or any vehicles, animals used for riding, driving draught or burden and dogs, when the vehicles, animals used as aforesaid, and dogs are kept in the station or city, at the following rates :—

| | Half Yearly. Rs. | As. |
|---|---|---|
| For every four wheeled carriage on springs drawn by 2 horses ... ... ... ... ... | 9 | 0 |
| Do Do Do by one horse or a pair of horses under 13 hands or by bulls or bullocks ... | 4 | 8 |
| Do Do Do two wheeled carriage on springs drawn by a horse, mule, bull or bullock ... | 3 | 0 |
| For every Bicycle or Tricycle ... ... | 1 | 8 |
| Do Do Do horse over 13 hands... | 4 | 8 |
| Do Do Do horse for under 13 hands or mule ... ... ... | 1 | 8 |
| Do Do Do Elephant ... | 12 | 0 |
| Do Do Do Camel ... ... | 6 | 0 |
| Do Do Do horse of or under 11 hands ... ... ... ... | 0 | 8 |
| Do Do Do Bullock or Bull ... | 0 | 8 |
| Do Do Do Male buffalo ... | 0 | 8 |
| Do Do Do Ass ... ... | 0 | 4 |
| Do Do Do Dog ... ... | 0 | 8 |

II. A toll on vehicles and animals used as aforesaid, entering the station or the city and not liable to taxation under 1, at the following rates :—

| | Rs. | As. | P. |
|---|---|---|---|
| On every 4 wheeled carriage on springs... ... | 0 | 4 | 0 |
| Do 2 Do Do ... ... | 0 | 2 | 0 |
| Do Do Do hackery or cart drawn by men, bulls, bullocks, horses, asses or mules laden ... | 0 | 2 | 0 |
| Do Do Do not laden ... | 0 | 1 | 0 |
| Do Do Do Buffalo, bull or bullock, laden ... ... ... ... | 0 | 0 | 6 |
| Do Do Do horse over 13 hands laden or ridden ... ... ... ... | 0 | 1 | 0 |
| Do Do Do not laden or ridden... | 0 | 0 | 6 |
| On every horse of, or under 13 hands or ass laden or ridden .. ... ... ... ... | 0 | 0 | 6 |
| Do Do Do Elephant .. | 0 | 8 | 0 |
| Do Do Do Camel .. ... | 0 | 1 | 0 |

The owners of vehicles and animals referred to Clause I above will be assessed half yearly at the rates mentioned, and the tolls referred to in Clause II well be assessed and collected from the person or persons in charge of the vehicles and animals on their entering the station.

Any inhabitant of the station objecting to the proposed tax may within 30 days from the date of this notice submit his objection in writing to the Commission.

(Signed) L. T. HARRIS,
President.

To
The D.S. Police

Sir

With reference to this notice, I beg to know whether Insprs of Police are to be taxed too — if it will mean Rs 10-8-0 every half year, as we have to keep a carriage for wet weather, and a bicycle for every day work, and a horse we are bound to keep.

In Madras the Insprs (Circumspect) are allowed to keep two animals and one carriage free of tax, or rather they pay the tax and are recouped from the Head office

I beg that some reference and definite orders may be made

2/IX/99

Received
SEP 13 1899
CIVIL & MILITARY
MUNICIPAL OFFICE

II

3.9.99 Insp Thirumurthies

Please learn rule
in Mysore. and that
the Mysd. Law is not
in Mysore. and the
Mysd. Regulation XVIII
Sec 37. is confined
Police Officers. and Mysore
in the Bangalore Area. where
horses were used in the Courts
of this South East

The City of Madras Municipal Act.
I of 1884.

Section 154. The Tax payable under the preceding section shall not be imposed on

x x x x

(d). Vehicles and animals belonging to members of the Town Police and officers of the Municipality employed on such-duties not exceeding one vehicle and two animals for each such officer.

(True Extract.)

6/9/99 H. Hudleston
Supdt. M.C.P.

Rec'd 5/11 Encl one

II

6.5.99.

8.9.99
13

To | The Resident
Station Mundy

Reply from D.S.P. on 11/9/99.

With reference to your circular 3655 dated 26th August 1899 - Will you please let me know whether a provision of above will be made. Edw. Henderson
D.I. of Police

From

**Abrahayn & Co.**

FURNISHING
WAREHOUSEMEN,
AUCTIONEERS and
COMMISSION AGENTS.

7175
25.9.99

Furniture
OF ALL KINDS SOLD, HIRED, REPAIRED
AND MADE TO ORDER.
ESTIMATES FURNISHED AND
HOUSES SECURED AND FITTED UP
EXPERIENCED HANDS.

SEP 25 1899

NO. 1, SOUTH PARADE,
Bangalore, 25th Sept 1899

To The Secretary
Municipal Commissioner
Cantonment
Bangalore

Sir —

With reference to
Your notice No 36557
26th Augt 1899 — we beg
to state that at present
we are paying Cantonment
Tonkey Keeper Carriage
& Horses used for Hire
under our Hackney
Carriage Rules — &
for doing so - we think
this would be exempted
from paying — the Tax
that is to be introduced
on Horses & Carriages
shortly — as by pay-
menting us to pay
one or the other of
the Taxes above referred
to as it will be a great
hardship if we have to
pay both —

We beleive we are ex-
empting the Rents of all
the Hackney Carriage Pro-
prietors in Cantonment
alone — as many of them
have done it on to addition
Your other matters which we
now do — Trusting the Sec
will meet with Your approval

Yours faithfully
[illegible]
Proprietor of the Bangalore Complain Stan

439
99
File 439 of 99

RESIDENT'S OFFICE. | Serial No. 314

[DRAFT.]—For approval.

No. 4315
93-99

Dated 27th September 1899. | To Revd. Mr. Ley Cowl Station Bangalore

Sir

I am directed to acknowledge the receipt of your letter No 4455 dated [redacted] submitting for the orders of the Revd. the Tahsildar of the Kolar Commission the Bangalore [redacted] in addition of a check and toll tax, together with those of the Objections received by you.

In reply I am to say that the Tahsildar as sanctioned by the Revd.

D 27/11/

H. O. 5
6 1,000—22-4-99.

No. 4535
Encls: 2

4817
14-5-10 1899

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

DATED 29th September 1899.
3 Enclosures

FROM

L. T. HARRIS, ESQUIRE, I. C. S.,
*President, Municipal Commission,*
*C. & M. Station, Bangalore.*

To

The First Assistant to the Resident
in Mysore, Bangalore.

SIR,

3 5
No: 4458 of 27th Instant, I have the honor to
forward herewith copy of Resolution no:
of the Commission passed at a special
meeting held on the 28th September 99 and to
request that the accompanying notification
directing the imposition of a wheel and a toll
tax in the Civil and Military station with effect
from 1st January 1900 may be published in the
Gazette of India

I have the honor to be
Sir
Your most obedient Servant

President, Municipal Commission,
Civil & Military Station Bangalore.

Abstract of Proceedings of a Special meeting of the Municipal Commissioners, for the Civil and Military Station of Bangalore held at the Mayo Hall, at 8. A.M, on Thursday the 28th. September 1899.

x x x x

1. To direct under the provisions of Section 44 (7) and 44 (8) (b) Bangalore Municipal Law the imposition of a wheel tax and Toll tax in the Civil and Military Station with effect from 1st. January 1900.

Proposed by the President and seconded by the Vice President that the direction referred to above be given.

Resolution - carried. Nem Con

(Sd) L. J. Haynes
President

Copy
T. Baker. Captain
Secretary.

H. O. C
6 1,000—22-4-99.

No. 4732

CIVIL AND MILITARY STATION, BANGALORE,

MUNICIPAL OFFICE.

DATED 9th October 1899.

FROM

L. T. HARRIS, ESQUIRE, I. C. S.,

*President, Municipal Commission,*

*C. & M. Station, Bangalore.*

5023
17. 10. 1899

To

The First Accountant to the Resident,
in Mysore, Bangalore.

SIR,

I have the honor to request that you will be good enough to excise the words "& City" in para 1 and the words "for the City" in para 2 of this office Notification no: 4536 Dated 29th Ultimo, forwarded with my letter no: 4535 of the same date.

I have the honor to be
Sir
Your most Obedt Servt

*President, Municipal Commission,*
*Civil & Military Station Bangalore.*

File 439/99

Serial No. 7

RESIDENCY OFFICE.

[DRAFT.]—For approval.

No. 4596. Encl.

Dated 14—10—1899.

To The Presidency Municipal Commissioner, Cantonment.

Sir,

I am directed to return the draft notification forwarded with your letter No. 4535 dt. the 3rd inst., and to request that the insertion of the words "or under the Municipal Regulations for the time being in force in the City of Bangalore", made in red ink in clause II. of the draft notification, is in accordance with the terms of the arrangement made between the Municipal Commissioner of Bangalore City and the Chief Commissioner of Bangalore City. The draft notification should be returned with your reply.

I have the honour to be,
Sir,
Your most obedient servant,
[illegible]
Resident.

14/10/99

FN 439/99

H. O.
6 —1,000—22-4-99.

No. 5116
Enc: 2

CIVIL AND MILITARY STATION, BANGALORE.

MUNICIPAL OFFICE.

DATED 23rd October 1899.

FROM

L. T. HARRIS, ESQUIRE, I. C. S.,

*President. Municipal Commission,*

*C. & M. Station, Bangalore.*

To

The First Assistant to the Resident.
in Mysore, Bangalore.

SIR,

In reply to your no. 4596/439-99 dated 14th instant, I have the honor to inform you that the insertion of the words "or under the municipal Regulations for the time being in force in the City of Bangalore" in Clause 9 para II of the draft notification to quite in accord with the terms of the arrangement made between the municipalities of the Civil and Military Station and in Bangalore City.

2. I make this statement on the authority of the Proceedings of the Joint Committee held on the 24th August 99 a Copy of which was forwarded to you with

encl

my no: 3877 dated 2nd September 97), when it was agreed to levy "a tax on all or any vehicles used for riding, driving, draught or burden, and dogs when the vehicles, animals used as aforesaid and dogs are kept in the Station or City", and it was further agreed that "a toll be levied on vehicles and animals used as aforesaid entering the Station or the City and not liable to taxation" under the foregoing.

now traceable in office

3. I observe however from a recent communication received from the President Municipal Commission, Bangalore City that the necessity for making provision for a reciprocal arrangement such as that indicated in your letter under reply appears to have been lost sight of by the City municipal Commission as was done by this municipality in the draft notification as originally forwarded

(a) Letter no: mis 4 34 dated 19.9.97 21 / Copy enclosed

to

to you, and I have addressed the President, City municipal Commission on the subject.

I have the honor to be,
Sir,
your most obedient servant.

L. Munro.

President, Municipal Commission,
Civil & Military Station Bangalore.

Office of the Municipal
Commissioner,
City Bangalore, 19/21 September 99.

No: Mis: 434
Encl: 1

From

The President,
Municipal Commission,
Bangalore City.

To

The President,
Municipal Commission
Civil and military Station
Bangalore.

Sir,

With reference to the correspondence ending with your letter no: 3979 dated 7th Instant on the subject of levying octroi duties on the marginally noted articles as well as the imposition of taxes and tolls on vehicles and Animals, I have the honor to forward herewith for your information and

* Tiles, Roofing tiles (mangalore pattern) Piece goods.

Copy

copy of the Proceedings of the City Municipal Board at their Special meeting held on the 14th Instant, from which it will be seen that the Commissioners have decided to introduce those taxes from the first January 1900, Concurrently with your Municipality.

2. Sanction of Government has been applied for in the case of tolls and taxes on vehicles and animals. The additional Octroi taxes have already received the approval of Government.

(Sd) K. P. Puttanna Chetty
President

Copy
T. Baker. Captain
Secretary

Extract from the Proceedings of a
Special meeting of the Board dated 14th
September 1899.

Ordinary Proposition

Read.

Letter no: 3609, dated 24th August 1899
from the President, Municipal Commissioner
Civil and military Station, Bangalore
forwarding copy of the Proceedings of the
Joint Committee held on the 24th idem
in the matter of levying taxes and tolls
on vehicles and animals, and subsequent
correspondence.

Letter no: 3762 of 30th August 1899
from the President municipal Commissioner
Civil and military Station on the same
subject.

Government Proceedings no
3243 dt. 4th September 1899 and Secretary's
L.F. 194-94
docket no: 3509 dated 12th idem in re
L.F. 194-94
the imposition of octroi or town duties
on certain articles imported within the
municipal limits of the Bangalore Civil

Akyab Board's Resolution no. 1 dated 13th April 1899.

1. Resolved that the following octroi or town duties be levied with effect from 1st January 1900.

i a tax on timber in the log at the following rates:—

Teak @ Rs 3/- per ton of 50 cft.
Honay @ Rs 3/- —do— —do—
Blackwood @ Rs 2/- —do— —do—
Other timber @ Re 1/- —do— —do—

ii a tax on sawn timber at the following rates

Teak @ Rs 4/- per ton of 50 cft
Honay @ Rs 4/- —do— —do—
Blackwood @ Rs 3/- —do— —do—
Other timber @ Rs 1/8 —do— —do—

iii a tax on roofing tiles mangalore pattern at the rate of Rs 1-9-0 per cent ad Valorem.

iv a tax on piece goods at a rate of Rs 1-9-0 per cent ad Valorem, the term "piece goods" not including

made

made up of clothing, drapery or haberdashery.

2. Resolved also that the following tolls and taxes on vehicles and Animals be introduced from the 1st January 1900.

a tax on all or any vehicles, and animals used for riding, driving, or draught or burden, and dogs, when the vehicles, animals used as aforesaid and dogs are kept in the City at the following rates: —

| | Half yearly |
|---|---|
| For every 4 Wheeled Carriage on Springs drawn by two horses | £0 9-0-0 |
| do — By one horse or a pair of horses under 13 hands or by bulls or bullocks | £0 4-8-0 |
| do — Two wheeled Carriage on Springs drawn by a horse, mule, bull, or bullock | £0 3-0-0 |
| do — Bicycle or Tricycle | £0 1-8-0 |
| do — Horse over 13 hands | £0 4-8-0 |
| For every horse of or under 13 hands or mule | £0 1-8-0 |

For every Elephant ~~of or under~~

~~13 hands~~ . . . . . Rs. 12-0-0

—do— camel . . . . . Rs 6-0-0

—do— Horse of or under 14 hands Rs 0-8-0

—do— Every bullock or Bull Rs 0-8-0

—do— Male Buffalo . . Rs 0-8-0

—do— Ass . . . . . Rs 0-4-0

—do— Dog . . . . . Rs-0-8-0

ii a toll ~~Tax~~ on Vehicles and Animals used as aforesaid entering the City and not liable to taxation under I at the following rates:—

On every 4 wheeled carriage on Springs . . . . . ~~Rs~~ 0-4-0

—do— do— 2— do— ~~Rs~~ 0-2-0

—do— Hackery or Cart drawn by men, bulls, bullocks, horses asses or mules laden . . . ~~Rs~~ 0-2-0

On every Hackery cart drawn by men, bulls, bullocks, horses asses or mules not laden . . ~~Rs~~ 0-1-0

—do— Buffalo, bulls or bullocks laden . . ~~Rs~~ 0-0-6

On every horse or cow Bhandy

laden or ridden . . . . Rs 0-1-0

— do — not laden or ridden Rs 0-0-6

— do — Horse of or under 13

hands or ass laden or ridden Rs 0-0-6

— do — Elephant . . . Rs 0-8-0

— do — Camel . . . . . Rs 0-1-0

The Board further resolve that a toll at the rate of one anna be levied on every bicycle or tricycle brought in to the City

X X X

(Sd) K. Padmanabha Chetty
President

Copy

T. Bates. Captain
Secretary

Civil & Sanitary Station, Bangalore.

Notification No: 4536.8/29.9.99

Under the provisions of Sec[illegible] 41(1)(A)(c)(B)(C) and (7) & 44(8) Bln Act 99

it is hereby notified, that the municipal Commission for the Civil and Military Station of Bangalore, with the sanction of the Resident in Mysore, direct that the following Taxes and tolls be levied at the rates mentioned, with effect from the 1st day of January 1900:—

I. A tax on all or any vehicles, animals used for riding, driving, draught or burden and *dogs*, when the vehicles, animals used as aforesaid, and dogs are kept in the station ~~or city~~, at the following rates :—

| | | Half Yearly. Rs. | As. |
|---|---|---|---|
| For every four wheeled carriage on springs drawn by 2 horses ... or three drawn ... | | 9 | 0 |
| Do four wheeled carriage by one horse or a pair of horses under 13 hands or by bulls or bullocks ... ... ... ... | | 4 | 8 |
| Do two wheeled carriage on springs drawn by a horse, mule, bull or bullock ... ... | | 3 | 0 |
| Do Bicycle or Tricycle ... ... ... | | 1 | 8 |
| Do Horse over 13 hands ... ... ... | | 4 | 8 |
| Do Horse of or under 13 hands, or mule ... | | 1 | 8 |
| Do Elephant ... ... ... ... | | 12 | 0 |
| Do Camel ... ... ... ... | | 6 | 0 |
| Do Horse of or under 11 hands ... ... | | 0 | 8 |
| Do Bullock or Bull ... ... ... | | 0 | 8 |
| Do Male buffalo ... ... ... ... | | 0 | 8 |
| Do Ass ... ... ... ... | | 0 | 4 |
| Do Dog ... ... ... ... | | 0 | 8 |

II. A toll on vehicles and animals used as aforesaid, entering the station ~~or the city~~ and not liable to taxation under I, at the following rates :— Rules for the time being in force in the City of Bangalore

| | Rs. | As. | P. | |
|---|---|---|---|---|
| On every 4 wheeled carriage on springs ... ... | 0 | 4 | 0 | each. |
| Do 2 do do ... ... | 0 | 2 | 0 | " |
| Do Hackery or cart drawn by men, bulls, bullocks, horses, asses or mules laden. | 0 | 2 | 0 | " |
| Do do do do do not laden... | 0 | 1 | 0 | " |
| Do Buffalo, bull or bullock, laden ... ... | 0 | 0 | 6 | " |
| Do Horse over 13 hands laden or ridden ... | 0 | 1 | 0 | " |
| Do do do not laden or ridden ... | 0 | 0 | 6 | " |
| Do Horse of, or under 13 hands or ass laden or ridden ... ... | 0 | 0 | 6 | " |
| Do Elephant ... ... ... ... | 0 | 8 | 0 | " |
| Do Camel ... ... ... ... | 0 | 1 | 0 | " |

P.T.O.

The owners of vehicles and animals referred to in Clause I above will be assessed half yearly at the rates mentioned, and the tolls referred to in Clause II will be assessed and collected from the person or persons in charge of the vehicles and animals on their entering the station.

President, Municipal Commission,
Civil & Military Station Bangalore.

No. 4926

Copy forwarded to the Publisher Gazette of India for publication in Part II of the Gazette

Dy/11/14
Civil Asst. Sec.

H. O.
6 1,000—22-4-99.

No. 6453
Encs: 2

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.
DATED 15th December 1899.

FROM

L. T. HARRIS, ESQUIRE, I. C. S.,
*President, Municipal Commission,*
*C. & M. Station, Bangalore.*

To

The First Assistant to the Resident
in Mysore,
Bangalore.

SIR,

With reference to your letter No. 4315/83-99 dated 27th September 1899, sanctioning the imposition of a wheel and toll tax in the Civil and Military Station with effect from 1st January 1900, I have the honor to inform you that in a Special Meeting held on 21st November 1899 the Byelaws on the subject were approved by the Commission, and objections there against invited under Section 180 Bangalore Municipal Law.

2. No objections have been received and the Byelaws were brought again before the Commission for reconsideration under Section 180(1)

Section 180(1) Bangalore Municipal Law at a Special Meeting held on the 14th. December 1899 and passed as per Copy of Resolution[a] on the subject.

(a) No. 1 dt/14-12-99

3. I beg to forward herewith draft Notification of the Byelaws as approved by the Commission and to request that the Resident will be pleased to confirm and have the same notified in the Gazette of India at as early a date as possible.

I have the honor to be,

Sir,

Your Most Obedient Servant.

President, Municipal Commission,
Civil & Military Stations, Bangalore.

Abstract of Proceedings of a Special Meeting dated 14th December 1899

Resolution No: 2 of the Commission, dated 21st. November 1899, approving the following draft Bye-laws.

(i) On assessment and Collection Tax on Vehicles and animals.

(ii) On assessment and Collection Tax on Vehicles and animals entering Municipal limits

(iii) On Octroi.

Notice No: 5855 dated 22-11-99 - publishing the above Bye-laws and inviting objections, and the objections received

Also letter No. 5269/12.90 dated 23-11-99 from the First Assistant Resident on the Octroi Bylaws.

Resolved that the following Bylaws

Byelaws draft of which was published under Notice No. 5855 dated 22nd November 99 and to which no objection has been received be submitted to the Resident for confirmation under section 180(1) Bangalore Municipal Law.

(i) On assessment and Collection:—

Tax on Vehicles and animals.

(ii) On assessment and Collection—

Tolls on Vehicles and animals entering Municipal limits.

The President proposed that as the Chief Octroi Officer had just submitted certain proposals in connection with the Octroi Byelaw, this Byelaw be adjourned for consideration at a Special Meeting on the 21st December 1899, and that meantime it be referred to the Byelaw Committee.

Resolution— Carried unanimously

× × × ×

(Signed) L. J. Harris
President

Copy
T. Baker. Captain
Secretary.

Civil and Military Station, Bangalore.

Municipal Office

No: 6464 Date 15th Decr 1899

Notification

In exercise of the powers conferred under Section 137 (1) (h) (i) and 137 (1) (i) of the Bangalore Municipal Law 1897, the Municipal Commission for the Civil and Military Station of Bangalore have made the following Bye laws, and the same having been confirmed by the Resident in Mysore as required by Section 139, they are hereby notified for public information under Section 180 (3) of the said Law.

TAXATION.

Bye law No. Assessment and collection-Tax on Vehicles and animals.

BANGALORE MUNICIPAL LAW SECTION 137 (1) (i).

1. The owner or person having the charge of every vehicle or animal specified in Schedule A hereto attached shall in the first month of every year commencing 1st April, or in the case of any such vehicle or animal newly come into his possession then within 30 days of such possession apply to the President for a license on behalf thereof.

2. The fee for such license shall be payable half yearly for each half of the year at the rates indicated in the Schedule above referred to and becomes due on the expiration of 30 days from the commencement of each half year. (N. B. in the case of the year 1899 1900 the tax becomes due on 1st February 1900 for the last quarter only in accordance with Section 44 (8) (c) B. M. Law), but no person shall be liable to the tax on any vehicle or animal which has been in his possession for less than 30 days in any half year.

Provided that no person by reason of transfer of ownership shall be liable to take out a license for any vehicle or animal which had already been licensed for the half year in which ownership was transferred.

3. The President may in his discretion grant or refuse, and may at any time cancel, suspend such license. Every order refusing, cancelling or suspending such license shall be in writing, and shall state the ground on which it proceeds.

4. The tax shall not be imposed on

(a) Gun carriages, Ordnance, carts or wagons, Cavalry horses or any vehicle or animal belonging to the Government and Chargers compulsorily maintained by Officers;

(b) Vehicles and animals belonging to the Commissions of the Civil and Military Station or City Municipalities Bangalore.

(c) Animals exempt from Municipal tax under Section 25 of The Indian Volunteer's Act, 1869.

(d) Bicycle and animals belonging to members of the Station Police and Officers of the Municipality employed on out-door duties, not exceeding one bicycle and one animal used for riding for each such officer;

(e) Vehicles and animals kept solely for sale by builders and dealers;

(f) Vehicles and animals kept solely for hire and for which licenses are paid under the Hackney Carriage Rules;

(g) Vehicles and animals Licensed or Registered by the Commissioners of the Bangalore City Municipality.

5. In order to enable the President to verify applications for licenses the President or any Officer authorized by him, shall send to every person supposed

to be liable to the payment of the tax a form given in schedule B, or to the like effect, to be filled up with such information respecting the vehicles and animals kept by him as the President considers necessary for the assessment of the tax.

6. Such form shall be filled up with such information in writing and signed and dated, and returned within one week of its receipt to the Municipal Office by the person to whom it has been sent.

Whoever without sufficient cause omits duly to fill up, sign, date and return such form within one week from the receipt thereof, or whoever furnishes on this subject information which is untrue shall be punishable with a fine which may extend to one hundred rupees.

7. If any person to whom a form has been sent under section 5 omits within one week of its receipt to fill up, date, sign, and return it to the Municipal Office, the President may cause to be sent to such person a bill for the amount of tax to which such person is believed to be liable.

8. The President or any person or persons duly authorized by him in writing for that purpose may at any time between sunrise and sunset enter and inspect any stable or coach-house, or any place wherein he or they have reason to believe that there is any vehicle or animal liable to tax under section 1 for which the tax has not been paid.

9. On receiving the amount of the tax payable for any vehicle or animal, the President, or some person duly authorized by him in that behalf, shall give to the person paying the same a license for such vehicle or animal for the period in respect of which the money has been received.

Every person who has received such license shall, at all reasonable times during the said period, produce such license, when required to do by the President or any person duly authorized in writing by him to demand its production.

Every person failing to comply with such requisition shall be liable to a fine not exceeding five rupees.

10. Every owner or person having the charge of a vehicle or animal liable to tax who omits to obtain a License shall be liable to a fine not exceeding Rs. 50 and shall also pay the amount of the tax payable by him in respect of such vehicle or animal.

On payment of the said tax, fine and such costs as may be awarded, such owner or person shall receive a license for the vehicle or animal in respect of which he has been fined, and for the period during which he has been in default.

Provided that in every case where the form provided by Section 5 without sufficient cause has been omitted to be returned to the Municipal Office the amount of the bill mentioned in Section 7 shall be considered as the amount of tax payable by such owner or person.

Breach of any of these Rules shall render the offender liable on conviction to a fine not exceeding Rs. 50, and to a further fine which may extend to Rs. 5 for every day after such conviction during which the breach continues.

(Sd.) L. T. HARRIS,
President.

---

## Chapter II Continued.

### TAXATION.

Bye law No. Assessment and Collection—Tolls on vehicles and animals entering Municipal limits.

BANGALORE MUNICIPAL LAW SECTIONS 137 (1) (h) (i) AND 137 (1) (i)

1. Tolls at the rates mentioned in schedule A shall ~~may~~ be levied upon the vehicles and animals specified therein entering the station and shall be paid on demand ~~subject to the exemptions hereafter specified~~.

The President may construct toll-bars and gates and gatekeepers' Stations, and may place the collection of such tolls under the management of such Toll Collectors as may appear to him proper, or may farm out such tolls on such terms and subject to such conditions as he may deem fit, with liberty to the farmers to exercise all or any of the powers conferred by this Byelaw for the levy and collection of such tolls.

This ~~Section~~ shall not apply to vehicles or animals licensed or registered by the Commissioners of the Civil and Military Station or ~~City Municipalities~~ of Bangalore.

2. The President may make rules for the guidance of such Toll Collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any tax under the Bangalore Municipal Law.

3. No more than one payment of toll shall be demanded in respect of any vehicle or animal in any one period of twenty four hours counted from midnight to midnight.

4. (1)—In case of non-payment of any toll on demand, the person appointed to collect it may seize any vichele or animal on which it is chargeable, or any of its appurtenances or any part of the load of such vehicle or animal, which is of sufficient value to defray the toll, and detain the same.

(2) If any such toll, together with the expenses arising from such seizure, remains unpaid for forty eight hours from the time of seizure, the President may sell or cause to be sold the property seized, for the payment of the toll and expenses occasioned by such non-payment, seizure, detention and sale.

(3) After seizure of the property as aforesaid, the President shall forthwith issue a notice that, after the expiration of two days, exclusive of Sunday, from the date of seizure he will sell the property by auction at a place to be specified in such notice.

If at any time before sunset on the day before the sale, the person whose property has been seized tenders to the President or other person appointed by him the amount of all expenses incurred and of the toll payable, the President shall forthwith release the property seized.

If no such tender is made the property may be sold, and the proceeds of such sale shall be employed in payment of such toll and the expenses incidental to the seizure, detention and sale.

If there be a surplus after such payment, the President shall, on demand made within six months from the date of the sale by the person entitled thereto, return it to such person. If no such demand be made, such surplus shall be forfeited to the Commission.

5. No tolls shall be paid for the passage of Troops, Government stores, Government vehicles or animals or any other Government property or by Military Officers for their chargers, or by Municipal or Police Officers on duty.

6. The President may compound with persons living outside the station for a sum to be paid annually or half yearly in lieu of all tolls payable by them under the provisions of this Bye Law.

The President shall issue licenses for the vehicles and animals of such persons; and while such licenses remain in force such vehicles and animals shall be exempt from all tolls, as aforesaid, upon entering the station.

7. In all cases of resistance to the lawful authority of Toll Collectors, or other persons employed to collect the tolls, all Police Officers shall assist the Toll Collectors, or other persons employed to collect the tolls when required.

8. Every person who, not being authorized to collect tolls under this bye-law, demands or takes any such toll,

or unlawfully demands or takes any other or higher toll than the lawful toll, or under color of this Byelaw, seizes, detains or sells any property, knowing such seizure, detention or sale to be unlawful, or in any manner extorts money or any valuable thing under color of this Byelaw, shall be deemed to have committed the offence of cheating or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

5 8. At every toll-bar, gate or station, a table of the tolls authorized to be taken shall be put up legibly written or painted in English and in the Tamil, Canarese, and Hindustani languages in a conspicuous place near such toll-bar, gate or station.

6. Breach of any of these Rules shall render the offender liable on conviction to a fine not exceeding Rs. 50.

President, Municipal Commission,
Civil & Military Station Bangalore.

No. 5890 D 27.12.99

Copy to the Published Gazette of Madras for publication in Part-II of the Gazette.

for Mr. Secretary

# Schedule A.

I. A tax on all or any vehicles, animals used for riding, driving, draught or burden, and dogs, when the vehicles, animals used as aforesaid, and dogs, are kept in the station, at the following rates :—

| | Half Yearly. Rs. | As. |
|---|---|---|
| For every four wheeled carriage on springs drawn by 2 horses ... ... ... | 9 | 0 |
| Do four wheeled carriage on springs drawn by one horse or a pair of horses under 13 hands or by bulls or bullocks ... ... | 4 | 8 |
| Do two wheeled carriage on springs drawn by a horse, mule, bull or bullock ... | 3 | 0 |
| Do Bicycle or Tricycle ... ... | 1 | 8 |
| Do Horse over 13 hands ... ... | 4 | 8 |
| Do Horse of or under 13 hands, or mule ... | 1 | 8 |
| Do Elephant ... ... ... | 12 | 0 |
| Do Camel ... ... ... | 6 | 0 |
| Do Horse of or under 11 hands ... ... | 0 | 8 |
| Do Bullock or Bull ... ... ... | 0 | 8 |
| Do Male Buffalo ... ... ... | 0 | 8 |
| Do Ass ... ... ... ... | 0 | 4 |
| Do Dog ... ... ... ... | 0 | 8 |

II. A toll on vehicles and animals used as aforesaid, entering the station and not liable to taxation under clause I or under the Municipal Regulations for the time being in force in the City of Bangalore :—

| | Rs. | As. | P. | |
|---|---|---|---|---|
| On every 4 wheeled carriage on springs ... ... | 0 | 4 | 0 | each. |
| Do 2 do do ... ... | 0 | 2 | 0 | „ |
| Do Hackney or cart drawn by men, bulls, bullocks horses, asses or mules laden ... | 0 | 2 | 0 | „ |
| Do do do not laden ... ... | 0 | 1 | 0 | „ |
| Do Buffalo, bull or bullock, laden ... ... | 0 | 0 | 6 | „ |
| Do Horse over 13 hands laden or ridden ... ... | 0 | 1 | 0 | „ |
| Do do not laden or ridden .. ... | 0 | 0 | 6 | „ |
| Do Horse of, or under 13 hands or ass laden or ridden ... | 0 | 0 | 6 | „ |
| Do Elephant ... ... ... ... | 0 | 8 | 0 | „ |
| Do Camel ... ... ... ... | 0 | 1 | 0 | „ |

President, Municipal Commission,
Civil & Military Station Bangalore.

Schedule B.

No. Div.

To _____

_____

You are hereby requested to fill up in writing, in the Form given below, all the Vehicles and Animals kept by you within the Civil and Military Station of Bangalore and liable to Tax for the current half-year, to date and sign the said Form, and return it to this office within one week from the date of delivery hereof. And please take notice that, in case of your omitting to do so or making an incorrect return, you will be liable to prosecution under the provisions of Section 6 of the Bye-Law framed under Section 137 (1) (i) of the Bangalore Municipal Law of 1897.

REVENUE DEPARTMENT,
MUNICIPAL OFFICE,
C. & M. STATION, Bangalore, 190 .

D. T. HARRIS,
*President.*

*Examiner.* *Manager.*

CAUTION:—The half-yearly periods terminate respectively on the 30th of September and the 31st March in each official year. Possession for thirty days in the half-year creates the liability for the half-year Any person in possession for such thirty days without a License will be subject to a penalty not exceeding Fifty Rupees in addition to the Tax. Vehicles and Animals for which you may have already obtained Licenses for the half-year are recommended to be included in this Form and noted as having been paid for with the License numbers. Payments must be sent to the Municipal Office by the Tax-payers themselves where no person other than the Shroffs specially employed for the purpose, is authorized to receive the same. Please do not propose any arrangement or prefer any objection to the bearer who is not authorized to receive the same. Payments will be received between 11 A. M. and 3 P. M. and on Saturdays between 11 A. M. and 1 P. M.

No. Div.

To

THE PRESIDENT OF THE MUNICIPAL COMMISSION, CIVIL AND MILITARY STATION, BANGALORE.

## Form of Application for License for Vehicles and Animals.

I hereby certify that I have in my possession the Animals and Vehicles set forth in the list given hereunder, and no others liable to Tax under Schedule A, to the Bye-Law framed under Section 137 (1) (i) of the Bangalore Municipal Law of 1897, for the half-year ending the

| Description of Vehicles and Animals. | No. in possession. | For the Half-year. Rate for each. Rs. | A. | Tax. |
|---|---|---|---|---|
| Four wheeled carriage on springs drawn by 2 horses ... | | 9 | 0 | |
| Four wheeled carriage on springs drawn by one horse or a pair of horses under 13 hands or by bulls or bullocks ... | | 4 | 8 | |
| Two wheeled carriage on springs drawn by a horse, mule, bull or bullock ... ... ... ... | | 3 | 0 | |
| Bicycle or Tricycle ... ... ... ... | | 1 | 8 | |
| Horse over 13 hands ... ... ... ... | | 4 | 8 | |
| Horse of or under 13 hands, or mule ... ... | | 1 | 8 | |
| Elephant ... ... ... ... | | 12 | 0 | |
| Camel ... ... ... ... | | 6 | 0 | |
| Horse of or under 11 hands ... ... ... | | 0 | 8 | |
| Bullock or Bull ... ... ... ... | | 0 | 8 | |
| Male Buffalo ... ... ... ... | | 0 | 8 | |
| Ass ... ... ... ... | | 0 | 4 | |
| Dog ... ... ... ... | | 0 | 8 | |

Date. _____ 190 Signature _____

Residence No. _____ Street.

D. T. Harris

President, Mu[illegible]ion,
[illegible]alore

RESIDENT'S OFFICE.

Feb 439
99

Serial No. 11

[DRAFT.]—For approval.

No. 5889 Ser: 1

Dated 27-12-1899. To

The Resident, Bmnl. Commrs.
C. and M. station, Bangalore.

Sir,

I am directed to acknowledge the receipt of your letter No. 6453, dated the 15th/21st instant, forwarding for confirmation by the Resident drafts of bye-laws to regulate the assessment and collection of taxes and tolls, under section 137 of the Bmnl. Law.

5. 10

2. The Resident is of opinion that rules 5, 6 and 7 of the proposed bye-law for the collection of tolls are redundant, as they relate to

matters already provided for in the provisos to sub-section (1) of section 41, and in section 192 of the Municl Law. The exemption in rule 5, of Municl and Police officers on duty, from payment of the tolls, is a matter for a resolution at a special meeting, under sub-section (2) of section 46 of the Municl Law, and not for a bye-law. Rule 8 also is unnecessary. It is for the Criminal Courts to decide what offence has been committed in each case.

3. Rules 5, 6, 7 and 8 have been, therefore, expunged from the proposed bye-law and a few verbal alterations have been made in the remaining rules, and they have been re-numbered. The Resident

has

has confirmed the bye-law subject to these modifications and omission A copy of the bye-law as confirmed is enclosed for your information, and another copy of the same has been forwarded for publication in the Gazette of India.

4. As regards the draft of the bye-law for the assessment and collection of taxes on vehicles and animals, I am to inform you that it will be considered by the Resident and his orders thereon communicated to you in a separate letter As the draft at present stands it appears to require material alteration

I have the

First Asst. Resident

RESIDENT'S OFFICE.

File 439/99

Serial No. 12

Dated 24th January 1900. To

[DRAFT.]—For approval. Encl 3.

No. 402.

The Secretary
to Government.

Sir

I am directed to forward for
necessary action Draft Rules
for the assessment and collection
of taxes on vehicles and animals
framed with your letter
No 6453 D. dated 15th Dec 1899

5.10

2. The rules contained in paragraph
4 of your letter No 5885 D. dated
27th Dec 1899 submitted by Government
with draft legislation
5.11 with most important of
material alterations which
are given below:—

Draft rule 3 This has been omitted
by the Resident in order to bring
under taxation all vehicles used
for private purposes.

Draft rules: Rules have been omitted

The provisions of clauses (a) (b), except so far as clause (a) relates to the levy of fees, are already contained in the second proviso to sec 41 (1) of the Municipal Law. As regards the vehicles exempted from the levy of fees, it is presumed that the Council does not keep its vehicles housed in the Town Hall. They could not therefore be considered as conveyances. The provisions of clause (c) are contained in sec 25 of the Madras Motor Vehicles Act 1939.

Clause 4 The provisions of clauses (d) (e) and (f) should be published by a resolution of the Municipal Council under sec 96 (1) of the Bangalore Municipal Law. It is unnecessary to frame them in bye-laws. Clause (g) is not needed, as the Act can only be enforced on vehicles licensed

(Continuation of Note or Precis).

Keeping the Crown Sir. Have licensed my friend by the Deputy Council not to keep in the Crown Sir, although the Law is under no duty to [illegible] in Chain.

Draft 1466
Sentence does nothing.
The fine ~~prescribed~~ for a breach committed
of the Bylaw has been ~~reduced~~
(if unnecessary, this is penalty of Rs 100 can be imposed under Sec 53(2) of the Bangalore Municipal Law

Rs 100/ Rs 50/-, as no higher penalty than Rs 50/ can be imposed under Sec 138(1) of the Bangalore Municipal Law

3 The things delivered by you have been noted on the above basis, and other wording, which I feel much to be desired, has been altered. The Revised note confirms the bylaw under Sec 134(1) of the Bangalore Municipal Law, but the Chair has been used for hotels in the

I am to enclose a copy for the notice of the Municipal Commissioner

4 under subsection 2. of section
(8) of the Bangalore Water
Law. The Resr determines
that the draft as now
modified need not be
republished

Yours etc

DR 3/1/0

No. 799
24-1-1900.

Draft

1. The tax on the vehicles and animals specified in schedule A hereto attached, at the rates mentioned therein, shall be payable half yearly for each half of the year commencing on the first day of April, and shall become due on the expiration of thirty days from the commencement of each half year, or, in the case of any such vehicle or animal newly come into the possession of a person, from the date of such possession.

Provided that no person shall become liable to the tax on any vehicle or animal which has been

in his possession for less than thirty days in any half year:

Provided also that no person by reason of transfer of ownership shall be liable to pay tax on a vehicle or animal for any half-year when the tax thereon for such half year has been paid previous to its transfer. — Provided also that the tax for the last quarter of the year 1899-1900, ~~[illegible]~~, shall become due on the first day of February 1900, and shall be half the rate mentioned in schedule A

2. The owner or person in charge of a vehicle or animal liable to the tax shall, before the tax becomes due, forward to the Revenue office a statement in writing signed by him, in the form set forth in schedule B

and containing a correct des-
-cription of the vehicles
and animals owned by
him or in his charge and l.
liable to the tax

Forms of the statement
provided
will be given on appli-
-cation to the Secretary to
Municipal Committee or
the Collector.

Rule 2 of the Act and
section 156 of the Municipal Code

3. The Collector or any
person authorized by him
may send to any person
supposed to be liable to the
payment of the tax a
in set forth
form as in schedule B,
~~or to the like effect~~, to be
the required
filled up with ~~such~~ inform-
ation respecting the vehicles
owned or
and animals kept by him

~~at the discretion considers~~

~~necessary for the assessment~~

~~of the tax.~~

Such form shall be filled up and signed and dated, and returned within one week of its receipt to the Inland Office by the person to whom it has been sent.

Rule 6 of the draft acts section 157 of the Statute.

5 If any person to whom a form has been sent under rule 3 omits within one week of its receipt to fill up, date, sign and return it to the Inland Office, the Commissioners may cause to be sent to such person a bill for the amount of tax to which such person is believed to be liable and the amount stated in such bill shall be recoverable from such person subject to the appeal provided under Sec. 59 of the Taxation Act Law

Rule 7 of the draft acts section 158 of the Statute

Rule 2 of the draft and section 159 of the Ind. Act

6. The Resident or any person or persons duly authorized by him in writing for that purpose may exercise all the powers conferred on the Deputy Commr by sec 134 of the Ind. Law, 1897

Rule 9 of the draft and section 162 of the Ind. Act

7. On receiving the amount of the tax payable for any vehicle or animal, the Resident or ~~some~~ person duly authorized by him in that behalf, shall give to the person paying the same a license for such vehicle or animal for the period in respect of which the money has been received

Every person who has received such license shall at all reasonable times dur

the said period, produce such license, when required to do so by the President or any person duly authorized in writing by him to demand its production.

Every person failing to comply with such requisition ~~without sufficient cause~~, shall be liable to a fine not exceeding ~~five~~ rupees.

8. Every owner or person having the charge of a vehicle or animal liable to tax, who omits to obtain a license, shall be liable to a fine not exceeding fifty rupees and shall also pay the amount of the tax payable by him in respect of such vehicle or animal.

On payment of the said tax, fine, and such costs

Rule 10 of the Chapter and section 163 of the Contract

as may be awarded, such owner or person shall receive a license for the vehicle or animal in respect of which he has been fined, and for the period during which he has been in default:

Provided that ~~in every~~ Whenever any person shall without sufficient reason ~~in every case where the form provided~~ by rule 3 ~~has been~~ omitted ~~to be sent to the Head Office~~ the name of the hotel office to which he has been sent to train under rule 3 of these rules

~~sufficient cause, omitted to be sent to the Head Office~~ the amount of the bill mentioned in rule 5 shall be ~~considered~~ the amount of tax payable by such ~~offender~~ person.

9. Breach of any of these rules ~~without sufficient cause~~ shall, except when

otherwise expressly provided for herein or in the Bungalow Law, 1897, render the offender liable to a fine not exceeding fifty rupees, and to a further fine which may extend to five rupees for every day after such conviction during which the breach continues.

? No 399. Residents office.
24th January 1900.

Copy forwarded to the Inhabitants Gazetting for publication in Part II of the Gazette.

(Sgd) H Dobbs.
Third Assistant Resident.

F. 449
99

H. O.
6 5000—15—1[illegible]-1900

No. 824

Ene 1

CIVIL AND MILITARY STATION, BANGALORE,

MUNICIPAL OFFICE.

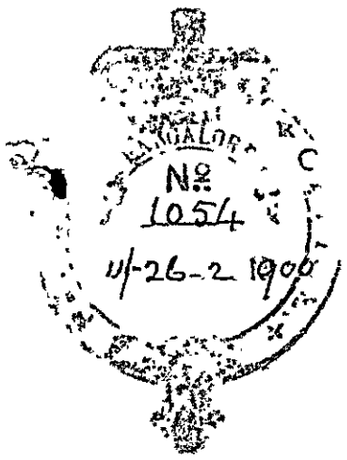
DATED 24th Febry 1900.

FROM

L. T. HARRIS, ESQUIRE, I. C. S.,

*President, Municipal Commission,*

*C. & M. Station, Bangalore.*




To

*The First Assistant to the Resident in Mysore*

*Bangalore.*

SIR,

5 12

With reference to your letter No. 402/439-99 dated 23rd ultimo, I have the honor to forward herewith Copy of Resolution No: 2 of the Commission, passed at a Special meeting held on the 15th instant, and request that the Resident will, under Section 46 (2) Bangalore Municipal Law 1897, be pleased to confirm the same.

Resolution confirmed See Sl. 184 file 391/1899

What does "Ratified" mean Why is it necessary Cannot it be said to be Ratified when it has been confirmed

I have the honor to be,

Sir,

Your most Obedient Servant,

L. T. Harris

President, Municipal Commission,
Civil & Military Station Bangalore.

cow

1.24

99.

Abstract of Proceedings of a Special Meeting of the Municipal Commission for the Civil and Military Station of Bangalore, held at the Mayo Hall, at 7-30. a. m., on Thursday the 15th February 1900

× × × ×

2. Resolution No: 1 of the Commission dated 14th December 1899, approving of the Bye Law on Tax on Vehicals and animals.

S. 16 Letter No: 6453 dated 15/21th December 1899, from the President to the First Assistant Resident, and his reply thereto ~ No: 402/439.99 dated 23rd January 1900.

Also a proposition from the President dated 5th February 1900 on the Subject.

Proposed by the President and Seconded by the Vice President.

That

That under the provisions of Section 46(2) Bangalore Municipal Law 1897, exemption from payment of tax be made in favor of the following vehicles and animals

(i) Bicycles and animals belonging to the members of the Station Police and Officers of the ~~Military~~ Municipality employed on out-door duties, not exceeding one Bicycle and one animal used for riding for each such officer.

(ii) Vehicles and animals kept solely for sale by builders and dealers.

(iii) Vehicles and animals kept solely for hire and for which licenses are paid under the Hackney Carriage Rules.

Resolution — Carried nem con

By L. T. Harris
President

Copy
T. Ryder Coffee
Secretary.

7.439
99

H. O.
6 500—15—1—1900.

No. 8248
Enc 1

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

DATED 24th Febry 1900.

FROM

L. T. HARRIS, ESQUIRE, I. C. S.,
*President, Municipal Commission,*
*C. & M. Station, Bangalore.*

To The First Assistant to the Resident,
in Mysore,
Bangalore

SIR,

5.11

With reference to your letter No: 5889 dated 27th December 1899, I have the honor to forward herewith Copy of Resolution No: 1 of the Commission passed at a Special Meeting held on the 15th instant, and to request that the Resident will, under Section 46(2) Bangalore Municipal Law 1897, be pleased to confirm the Same.

I have the honor to be,
Sir,
your most Obedient Servant,

L. T. Harris

President, Municipal Commission,
Civil & Military Station Bangalore.

Abstract of Proceedings of a Special Meeting of the Municipal Commission for the Civil and Military Station of Bangalore, held at the Maya Hall, at 7-30 A.M. on Thursday the 15th February 1900.

x x x x x

1. Resolution No: 1 of the Commission ~ dated 14th December 1899; approving of the Bylaw on Tolls on Vehicles and animals entering the Station.

10 Letter No: 6453 dated 15 December 1899 from the President to the 21st First Assistant Resident on the subject and his reply thereto

5.11 No: 5889 dated 27th idem.

Proposed by the President and Seconded by the Vice President.

That under the provisions of Section 46 (2) Bangalore Municipal Law 1897,

Municip

Municipal and Police Officers proceeding on duty be exempt from payment of tolls.

Resolution — Carried nem con.

by L. T. Harris

Presided

Copy

T. Bates Hoffacre

Secretary —

card

J 1439
99 9804
No. d.F. 239-93

OFFICE OF THE DEWAN OF MYSORE,
DATED BANGALORE 24 February 1900.

1088
From 27/2/1900.

THE SECRETARY TO THE GOVERNMENT OF MYSORE,
GENERAL AND REVENUE DEPARTMENTS.

To

THE FIRST ASSISTANT TO THE
RESIDENT IN MYSORE.

SIR,

In forwarding herewith copies of letter Dis: 4579/197 dated 9th Instant, from the Excise Commissioner in Mysore and of its enclosure recommending the exemption of tolls on all carts belonging to or engaged by "East India Distilleries and Sugar Factories Limited" Arrack manufacturers to the Mysore State and going from the Distillery to the Railway Station to bring goods to the Distillery.

I am directed ~~to request~~ the favour
of your ascertaining for the information
of the Durbar what is being done
in the matter in the Civil and Military
Station Municipality.

I have the honor to be
Sir
Your most obedient servant-

For Secretary.

CHK
Compd.

of S.J.

4579/197

Excise Commissioner's Office
Bangalore 9th February 1900.

From The Excise Commissioner in Mysore.

To The Secretary to the Government of Mysore.
Gen. and Rev. Depts. Bangalore

Sir,

In submitting herewith copy of letter No. 180 dated 7th Inst. from the Agent of "East India Distilleries and Sugar factories, Limited Arrack Manufacturers to the Mysore State, I have the honour to state that, when the contract was given to the above firm, the toll-gate in question was not in existence, Under such circumstances and in view of the very low rate of Rs 6 1/3 as per gallon at which they have to supply arrack of 20°. U. P. I beg to recommend that all carts belonging to or engaged by the above firm and going from the Distillery to the Railway Station to bring goods to the Distillery may be exempted from tolls.

All such carts will be covered by the Distillery Officer's passes.

I have &c

(Sd). P. N. Purnaiya
Excise Commissioner
in Mysore.

No 180 Dt 7-2-1900. Gook-Central Distillery
Bangalore

From

The Agent, East India Distilleries,
Limited Bangalore.

To

The Excise Commissioner in Mysore.

Sir.

I have the honour to bring to your notice that since 1st January a toll-gate has been established on the Mysore Road and each cart going to the Station is liable to pay 2as per day. As these carts are employed only to bring goods from the Station to the Distillery in connection with the manufacture of Spirit for the Supply of the Mysore Government, I have the honour to request that they may be exempted from tolls.

I have &c

(Sd). R. K. Ewart.

Agent for Parry & Co
East India Distil-
-leries, Ld.
Bangalore

"Copies"

For Secretary.

Gk
compd.

L 4939
99

16

Serial No.

RESIDENT'S OFFICE.

[DRAFT.]—For approval.

No. 1237

Dated 14th March 1900.

To

× 5 L 15

(Have entered letter No. 9804
L.T. 239-99
dated the 24th February 1900, from
the Mysore Govt., and its enclosure)

Copy of the foregoing is forwarded
to the Superintendent of the Immigration
C. & M. Station, Bangalore, for
favour of report.

for Chief Asst Resident

For ops, please
submit papers
Letter No. 827 dt. 9th April
1900 (L.T. 9. Rev 39)
AH 2

RESIDENT'S OFFICE.

Dated 24th March 1900

To

J. 439
99

Serial No.

[DRAFT.]—For approval.

No. 1238

The Circuit, Inml Comm.,
C. & M. Station, Bangalore.

Sir,

With reference to your letter
Nº 8247 of the 24th ultimo
forwarding for the Resident's
confirmation the resolutions
of the Inml Commrs —
passed at their special
meeting on the 15th idem
which exempt under sec.
46(2) of Bangalore Inml
Law, 1897, certain class
of vehicles and animals

from Hax, I am directed
to point out that the
meaning of clause II of
the exemptions contained
in the said resolutions does
not appear to be sufficiently
definite: I am therefore
to inquire whether if
the words "carriage" and
"horse" are interpolated
before "builders"
and "dealers" respectively
in that clause, the intention
of the Commrs will be
accurately expressed.

I have &c

First Asst Res

File 439/99

15

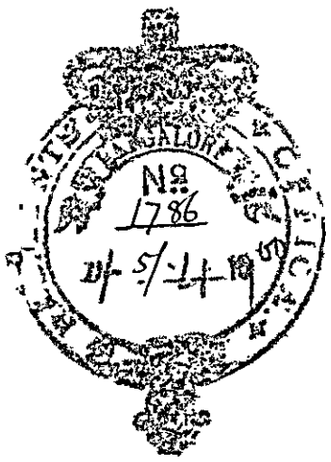
H. O. —500—15—1—1900

No. 35

CIVIL AND MILITARY STATION, BANGALORE,

MUNICIPAL OFFICE.

DATED 2nd April 1900.




FROM Edw Newton Esq
~~L. T. HARRIS, ESQUIRE, I. C. S.,~~

*President, Municipal Commission,*

*C. & M. Station, Bangalore.*

To

The First Assistant to the Resident
in Mysore,
Bangalore

SIR,

S.17 In reply to your No. 1238 dated 14th ultimo, I have the honor to inform you, that the intention with regard to the exemption clause in question, is, that vehicles kept for sale by "builders" therein, or vehicles and animals kept for sale by "dealers" therein, should be exempt from the Tax on vehicles and animals, the intention of the Commission would not consequently be met by the interpolations suggested, for as a result vehicles kept for sale by dealers would not be exempt from the tax.

for reply on this subject please see file 391 of 1899

2. The original wording of the Resolution is in accordance with the

the wording of the exemption clause Madras act I of 1884 section 154, and if this is not considered sufficient by definite I would suggest that the exemption clause be amended to read as follows:-

"Vehicles and animals kept solely for sale by Carriage builders, and dealers in vehicles and animals."

3. I suggest this amendment for the reason that there are dealers in vehicles as well as animals, and the word vehicles covers both carriages and bicycles which the word "carriage" alone might be supposed not to do.

4. This matter has not been placed before the Commission but should it be considered necessary, I will do so on hearing from you that the amendment suggested is approved or otherwise.

I have the honor to be,

Sir,

your most obedient servant

Edw. Hewetson

President, Municipal Commission,
Civil & Military Station Bangalore.

S. S.—R. P. B.—8-1911.—5,000.

Original in file 391 184
Eg

[DRAFT.]

From

The First Assistant Resident
Bangalore.

No. 2176 — 439-99
Dated 7th May 1900.

To

The President, Municipal Comm.
Cmn. Station, Bangalore.

Sir,

I am directed to inform you that the Resident has confirmed the special resolution of the Municipal Commission S. 14/a dated the 15th February 1900, forwarded S. 14 with your letter no. 8248 of the 24th idem, exempting Municipal and Police Officers on duty from payment of tolls.

2. As regards the special resolution of the Commission dated the 15th February 1900, forwarded with your letter S. 13 no. 8247 of the 24th idem, exempting certain classes of vehicles and animals from payment of tax, I am to say that the wording of clause (ii) thereof would not give effect to the intention of the Commission as expressed in your S. 18 letter no. 35 of the 2nd ultimo, nor would the amendment suggested in the last letter convey the meaning intended. The Resident is prepared to confirm the resolution if the Comm. word it as follows:-

"Vehicles kept by carriage builders or dealers and animals kept by dealers therein, solely for sale."

I have &c
Sd. L. J. Harris
First Assistant Resident.

S. 3.—B. P. B.—8-1911.—5,000.

18.B

original with 89/99

[DRAFT.]

No. 1771
9/12 June 1900

From

L. J. Harris Esq. I.C.S.
President, Municipal Comm.
Cantonment Station, Bangalore

To

The First Assistant to the Resident
in Mysore, Bangalore.

Sir,

89/18 A

With reference to para 2 of your letter no. 2176 dated 7th instant I have the honour to inform you that in lieu of clause (ii) of their resolution no. 2 dated 15th February 1900, the Commission have approved of the alteration as suggested in your letter under reply. I request that the Resident will, under the provisions of Section 46 (2) B. M. Law 1897, be pleased to confirm the said resolution as reproduced here for easy reference:-

89/13/9
4/5/99

"That under the provision of Section 46(2). B. M. L. 1897, exemption from payment of tax be made in favor of the following Vehicles & animals:

(i) Bicycles & animals belonging to members of the Station Police and Officers of the municipality employed on out-door duties, not exceeding one bicycle and one animal used for riding for each such officer.

(ii) Vehicles kept by Carriage builders

*(Continuation of Draft).*

builders or dealers and animals kept by dealers therein, solely for sale.

(iii) Vehicles & animals kept solely for hire and for which licenses are paid under the Hackney Carriage rule."

I have etc

(Sd) L.T. Harris

Asst: Surveyor

18 C

S. 3.—R. P. B.—8-1911.—5,000.

Request 191
EE.

[DRAFT.]

From

No 3000 Q 28/6
400

To The Prest: Mt. Com.ⁿ
C. Mtch. Engineer

818. B

With reference to the Correspondence ending with your letter No. 1771 Q 9/11 Dated 18 Jan. I am directed to inform you that the Board has confirmed the Special resolution of the Dist: Com.ⁿ No 2. of 15th February 1900, exempting certain classes of Vehicles and animals from payment of tax, as reproduced in your letter cited above.

I have the
honour to be
Sir
Your most obedient
Servant

S. 4 Sec to
Prest = Mysore

RESIDENT'S OFFICE.

Serial No. 20
File No. 439
[DRAFT.]—For approval. 197
No. 5970
Dated 13th November 1900
To

The President, Municipal Commissioners
& Ex Officio Members of Bangalore

Sir,

I am directed to acknowledge the receipt of your letter No. 5360 dated the 2nd instant to the address of the President, City Municipal Commission, regarding a proposal to abolish the tax and toll on asses

2. Before forwarding the letter, I am to ask you to be so good as to state in the enquiry whether the reasons of the Commission for wishing to abolish the tax & toll in question.

I have, etc,

for Chief Secretary
Asst Secretary to Resident

D. 19

P. 15-11-'00 9/11

Register No. 6549
Date of Receipt 22.11.00
File No. 439/99

H O
—590—28—6—1900
6

No. 5653 CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

DATED 20th November 1900.

FROM

L. T. HARRIS, ESQUIRE, I. C. S.,
*President, Municipal Commission,*
*C. & M. Station, Bangalore.*

To

The First Assistant to the Resident in Mysore,
BANGALORE.

SIR,

S.20 In reply to your letter No: 5970 dated 15th inst:, 439-99.
I have the honor to state for the information of the Resident that the tax on asses is productive of only a very small revenue, (only Rs 50-8-0 a year), whereas the amount of discontent and trifling correspondence arising therefrom is considerable. As these disadvantages are out of all proportion to be revenue accruing, it was considered advisable to abolish the tax which would, at very small cost, also remove a cause of complaint from dhobies.

I have the honor to be,
Sir,
Your most obedient servant,

L. Harris

President, Municipal Commission,
C & M Station, Bangalore.

H. O.
6 1,500—13-9-1900.

22

No. 924/201-00
Encl 1

CIVIL AND MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.
DATED 5 Aug 1901.

FROM

L. T. HARRIS, ESQUIRE, I. C. S.,
*President, Municipal Commission,*
*C. & M. Station, Bangalore.*

RESIDENT'S OFFICE, BANGALORE.
Register No. V4952
Date of Receipt 6/8/01
File No. 439/99

To

C.L.S.Russell Esquire, I.C.S.
First Assistant to the Resident in Mysore,
BANGALORE.

SIR,

I have the honor to invite a reference to my letter No:5653 dated 20th November 1900, explaining the circumstances under, and the object for which, it was considered desirable to abolish the tax and the levy of tolls on asses. This question was placed before the Special Meeting of the Commission held on the 25th October 1900, and it was then resolved that the tax and tolls referred to might be abolished, subject to the condition that the Municipal Authorities of the Bangalore City agree to adopt a similar course. The City Municipal Commission have considered the question and on their recommendation the Government of Mysore have sanctioned the abolition of the tax and tolls. I have now accordingly to request that the Resolution of the Commission referred to above may be confirmed by the Honorable the Resident under the provisions of section 45 B.M.Law 1897.

S.21

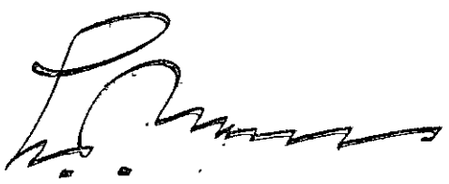
× (Copy of Resolution No.2 dated 25th October1900 enclosed)

I

I have the honor to be,

Sir,

Your most obedient servant,



President, Municipal Commission;
C & M Station, Bangalore.

Abstract of proceedings of a Special Meeting dated 25th October 1900.

x x x

2. proposition by the president that under the provisions of section 45 B.M.Law the Commission resolve to abolish the tax imposed and the tolls levied on asses kept in and entering the Civil and Military Station.

provided that the City Municipal Authorities see fit to adopt a similar course.

The proposition on being seconded by Mr.Dinshaw M. Billimoria, was put to the meeting and carried nem con.

x x x

(Sd) L.T.Harris

president.

Copy

A Clarke

Secretary.

RESIDENT'S OFFICE.

Dated 16 August 1901. No. 4053

File N. 439 '99

[DRAFT.]—For approval.

From C. L. Russell Rogge, I.C.S.,
First Assistant Resident

To
The President, Municipal Commissioners,
for the Station of Bangalore

Sir,

In reply to your letter
A.22 N. 1924 dated the 5th August
1901, I am directed to state
that under section 45 of
the Bangalore Municipal
Law of 1897, the Officiating
Resident confirms the
resolution of the Municipal
Commission, N. 2 dated the
25th October 1900, abolishing
the tax imposed & toll levied
on asses kept out, & entering
the Cantonment of Bangalore.

I have, etc.,

A.J. 13/8/01, 15/8/01 First Asst Resident